

Units Below Wing Level Chart of Accounts Descriptions

Acct No.

Assets

1016010	Cash in Bank 1: Checking account transactions will be posted to this account.
1016020	Cash in Bank 2: Checking account transactions will be posted to this account.
1016030	Cash in Bank 3: Checking account transactions will be posted to this account.
1098010	Savings Account: All savings account transactions will be posted to this account.
1098020	Certificates of Deposit: All certificates of deposit will be posted to this account.
1098030	Money Market Account: All money market funds will be posted to this account.
1411000	Investments – Restricted: Donated investments will be recorded at fair value.
1439000	Investment Valuation Allowance: This account serves as a contra account to adjust for market fluctuations in investments.

Income

5080000	Government Contributions – Unrestricted: This includes grants and appropriations from governmental entities considered to be contributions that are not subject to stipulation by the donor.
5227010	Senior Activities: This includes revenue from senior members for aerospace education activities and projects.
5228010	Cadet Activities: This includes revenue in connection with all cadet activities.
5230010	Aircraft Maintenance Income: This includes member reimbursements for proficiency flying and flight training.
5230020	Aircraft Fuel Income: This includes member reimbursements for aircraft fuel.
5230030	Miscellaneous Aircraft Income: This includes member reimbursements for other aircraft expenses.
5235000	Mission Income – Other: This includes all mission income reimbursements.
5240000	Fundraising – Special Events: This includes income from all special events and activities to raise funds. Do not include any portion that can be considered a contribution.
5310000	Member Dues: This includes the amount of dues received from members.
5335000	Member Contributions: This includes the amount of contributions received from members.
5410000	Interest Income: This includes interest income from checking, savings, money market, and certificates of deposit accounts.
5411000	Investment Income – Unrestricted: This includes income from investments that has not been restricted by a donor.
5412000	Investment Income – Restricted: This includes income from investments that has been restricted by a donor.
5415010	Contributions – Unrestricted – Cash: This includes all non-member cash contributions not restricted by a donor.
5415020	Contributions – Unrestricted – Non-Cash: This includes all non-cash contributions not restricted by a donor.
5416010	Contributions – Restricted- Cash: This includes all non-member cash contributions restricted by a donor.
5416020	Contributions – Restricted – Non-Cash: This includes all non-cash contributions restricted by a donor.

- 5418000 Contributed Facilities and Utilities:** This includes the fair value of in-kind donations for the use of facilities and utilities, including the use of facilities contributed by a governmental entity.
- 54200000 Miscellaneous Income:** This includes revenue that does not fall into any other revenue classification.
- 5810000 Unrealized Market Gain/Loss:** This includes the unrealized gain or loss necessary to adjust short-term investments to the lower of cost or market.
- 5910000 Gain/Loss Sale of Securities:** This includes all gains and losses on the disposition of investments.
- 6111000 Material and Supply Sales:** This includes revenue from the sales of educational and training materials, uniforms and other accessories to members.
- 6112000 Insurance Collected:** This includes revenue collected from members and others for insurance.
- 6114000 Unrelated Business Income:** This includes revenue from conducting a trade or business that is not substantially related to the corporation's exempt purpose or function. This income would be subject to income taxation under the U.S. Internal Revenue Code.
- 6320090 From NHQ – Miscellaneous:** This includes all revenue received from National Headquarters.
- 6410000 From Regions and Wings:** This includes all revenue from any wing or region.
- 6413000 From Units Below – Other:** This includes revenue from other CAP units below wing level relating to all other activities.

Expenses

- 7042000 Awards:** This includes expenses for awards presented in connection with aerospace education, cadet or other activities.
- 7043000 Scholarships:** This includes the amount of grants and scholarships to members.
- 7210000 Salaries:** This includes salary expense paid to employees of the unit.
- 7325000 Other Employee Benefits:** This includes all unit-paid employee benefits.
- 7410000 Payroll Tax Expense:** This includes the expense paid for the unit's portion of FICA taxes and any other payroll tax expense the unit may be liable for.
- 7525000 Accounting and Audit Services:** This includes the professional fee paid for accounting and audit services.
- 7535000 Professional Legal Services:** This includes the professional fee paid for legal services.
- 7542000 Other Professional Services:** This includes the professional fee paid for any other services.
- 7681000 Mission Expense – Other:** This includes expenses paid for any mission activity.
- 7710000 Supplies:** This includes the expense paid for office supplies or any other materials or supplies used for program support.
- 7735000 Equipment Purchases:** This includes payments for all non-communication equipment or furniture that costs less than \$5000 per item.
- 7745000 Communications Equipment Purchases:** This includes payment for all communication equipment that costs less than \$5000 per item.
- 7810000 Telephone & Communication:** This includes all telephone and communication expenses, except internet expenses.
- 7811000 Internet Fees:** This includes expenses paid for any internet activity.
- 7910000 Postage & Shipping:** This includes all postage and shipping expenses.
- 8015000 Rent:** This includes all expenses paid as rent for use of a facility.
- 8020000 Utilities:** This includes expenses for power, water, electricity, and heat.
- 8030000 Property Taxes:** This includes expenses for real estate taxes.

8080000	Contributed Facilities and Utilities: This includes the fair value of in-kind donations for the use of facilities and utilities, including the use of facilities contributed by a governmental entity.
8085000	Facility Expenditures – Other: This includes all other facility expenses that do not fall into any other facility expense category, such as expenses for outside janitorial services.
8101000	Vehicle Maintenance: This includes all expenses paid to maintain corporate vehicles. Do not include vehicle insurance expenses or mission expenses.
8110000	Equipment Lease: This includes expenses related to leased equipment.
8130000	Aircraft Fuel: This includes all aircraft fuel expenses not classified as mission expense.
8132000	Aircraft Maintenance: This includes all aircraft maintenance expenses.
8135000	Other Equipment Maintenance: This includes expenses paid to repair and maintain equipment.
8240000	Printing & Publication: This includes expenses paid for producing leaflets, films, videos, DVDs, CDs, purchased publications and other informational materials used in unit activities.
8312000	Travel: This includes expenses for travel, lodging, meals and other miscellaneous charges incurred by members when performing authorized travel for unit activities.
8475010	Encampment: This includes expenses related to cadet encampments.
8475020	Cadet Activity 2: This includes expenses for other cadet activities.
8475030	Drug Demand Reduction: This includes expenses related to the drug demand reduction program.
8475040	Glider Flights Expense: This includes expenses related to cadet orientation flights in gliders.
8476010	Senior Activities Expense: This includes expenses paid senior educational training and other senior activities and projects.
8541000	Conference Expense: This includes expenses such as rental of facilities, speakers' fees and registration fees incurred for conduction conferences and meetings.
8710000	Insurance: This includes expenses paid with outside agencies for insurance.
9102000	Bad Debt: This includes expenses related to returned checks.
9241000	Advertising: This includes the expense paid for public relations and publicity.
9302000	Miscellaneous Expenses: This includes expenses paid that are not classified to any other account provided.
9380000	Interest Expense: This includes interest paid on funds borrowed from financial institutions.
9405000	Bank Fees: This includes expenses for bank charges.
9430000	Unrelated Business Income Expense: This includes expenses that directly relate to the production of unrelated business income.
9432000	Expenditures with CAP Mart: This includes expenses paid to CAP Mart for the purchase of materials and supplies.
9435000	Expenditures with NHQ – Other: This includes expenses incurred with CAP NHQ for which a separate account is not provided.
9436000	Expenditures with Regions & Wings: This includes all expenses incurred with any CAP wing or region.
9437000	Expenditures with Units Below: This includes all expenses incurred with other CAP units below.
9438000	Fundraising Expenses: This includes all expenses for fundraising activities.
9439000	Lobbying Expenses: This includes expenses paid for activities engaged with the intent to influence federal, state or local legislation.